

MEMBERS' QUERIES

NM/C^o (N2100) Rosemary Smith

I have an envelope, dated 12-10-61, postmarked from London S.W.I, stamp 3d Wilding with perfin die NM/C^o 11,11/7,4 4½mm. Tomkins lists this as National Magazine Co Ltd, London SW1 with stamps in the Wilding to Decimal Machin range. However, on the reverse of the envelope is printed 'Deloitte, Plender, Haskins & Sells, 5 London Wall Buildings, Finsbury Circus, London EC2. '

John Nelson informs me that Deloitte, Haskins & Sells (they have since dropped the Plender) are a very large firm of accountants and his suggestion is that they may have been auditors to the National Magazine Company. Whilst doing their audit in 1961 on the NC/Co premises, it may have been necessary for them to communicate with customers of the Company, using their own stationery but the stamps of the company whose books they were auditing. John suggests that some of our accountancy members may be able to express an opinion on his theory.